



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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MEMORANDUM FOR MANAGER, EO DETERMINATIONS

FROM: Robert Choi \s\ *Robert Choi*  
Acting Director, EO Rulings and Agreements

SUBJECT: Processing VEBA Exemption Applications

The purpose of this memorandum is to transmit guidelines for processing applications for recognition of exemption by voluntary employee beneficiary associations (VEBA). The guidelines are set forth in the attachments to this memorandum, as described below:

1. VEBA Reference Guide Sheet – A guide sheet intended to assist in the processing of Form 1024 applications filed by voluntary employee beneficiary associations that are requesting exemption under IRC §501(c)(9).
2. VEBA Reference Guide – An explanation to assist completing the VEBA Reference Guide Sheet.

The content of this memorandum and the attachments will be incorporated into IRM 7.20.4, Exempt Organizations Determination Letter Processing, Special Determination Issues.